

IC 13-23-12

Chapter 12. Fees

IC 13-23-12-1

Underground storage tank owners; registration fee

Sec. 1. (a) Each year the owner of an underground storage tank that has not been closed before July 1 of any year under:

- (1) rules adopted under IC 13-23-1-2; or
- (2) a requirement imposed by the commissioner before the adoption of rules under IC 13-23-1-2;

shall pay to the department of state revenue an annual registration fee.

(b) The annual registration fee required by this section is as follows:

- (1) Ninety dollars (\$90) for each underground petroleum storage tank.
- (2) Two hundred forty-five dollars (\$245) for each underground storage tank containing regulated substances other than petroleum.

(c) If an underground storage tank consists of a combination of tanks, a separate fee shall be paid for each tank.

As added by P.L.1-1996, SEC.13. Amended by P.L.2-1998, SEC.56; P.L.212-1999, SEC.4.

IC 13-23-12-2

Installments

Sec. 2. If the total amount of the fees owed under this article exceed five hundred dollars (\$500), the fee payer has the option of paying the annual fees in four (4) equal installment payments. The department of state revenue shall establish a payment schedule to implement this section.

As added by P.L.1-1996, SEC.13.

IC 13-23-12-3

Annual payment; schedule

Sec. 3. Except as provided by section 2 of this chapter, the fee required by section 1 of this chapter shall be paid annually in accordance with a payment schedule established by the department of state revenue. The fee payment form provided by the department of state revenue must accompany the fee payment.

As added by P.L.1-1996, SEC.13.

IC 13-23-12-4

Collection and deposit of fees

Sec. 4. The department of state revenue shall collect fees paid under this chapter and deposit the fees as follows:

- (1) Fees paid in connection with underground petroleum storage tanks shall be deposited as follows:
 - (A) Forty-five dollars (\$45) shall be deposited in the excess liability trust fund.

(B) Forty-five dollars (\$45) shall be deposited in the petroleum trust fund.

(2) Fees paid in connection with underground storage tanks used to contain regulated substances other than petroleum shall be deposited as follows:

(A) Forty-five dollars (\$45) shall be deposited in the hazardous substances response trust fund.

(B) Two hundred dollars (\$200) shall be deposited in the excess liability trust fund.

As added by P.L.1-1996, SEC.13. Amended by P.L.9-1996, SEC.11; P.L.2-1998, SEC.57; P.L.212-1999, SEC.5.

IC 13-23-12-5

Receipts

Sec. 5. (a) The department of state revenue shall provide each person who pays a fee under this chapter with a receipt and a copy of the receipt. The receipt or the copy of the receipt shall be maintained at:

(1) the place of business where the underground storage tank is located; or

(2) if no place of business exists where the tank is located, the place of business or residence of the owner of the tank.

(b) The owner of the tank shall produce the receipt for inspection at the request of any authorized representative of the department or the state fire marshal.

As added by P.L.1-1996, SEC.13.

IC 13-23-12-6

Notification of fees

Sec. 6. At least thirty (30) days before payment of a fee is due in accordance with the schedule established under section 3 of this chapter, the department of state revenue shall attempt to notify each owner of an underground storage tank who has submitted notification to the department as required under 42 U.S.C. 6991a(a) of the requirements of this chapter.

As added by P.L.1-1996, SEC.13.

IC 13-23-12-7

Penalties for nonpayment of fees

Sec. 7. (a) An owner of an underground storage tank who:

(1) is required to pay the fee under section 1 of this chapter; and

(2) fails to pay the fee when due as established under section 2 of this chapter;

shall be assessed a penalty of not more than two thousand dollars (\$2,000) per underground storage tank for each year that passes after the fee becomes due and before the fee is paid.

(b) Except as provided in subsection (c), each penalty assessed under this section and collected from the owner of an underground petroleum storage tank shall be deposited as follows:

(1) Fifty percent (50%) shall be deposited in the petroleum trust

fund.

(2) Fifty percent (50%) shall be deposited in the excess liability trust fund.

(c) Penalties assessed under this section and collected from owners of underground storage tanks used to contain regulated substances other than petroleum shall be deposited in the hazardous substances response trust fund.

(d) The penalty set forth in this section is in addition to the penalties that may be imposed under the following:

(1) IC 13-23-14-2.

(2) IC 13-23-14-3.

(3) IC 13-23-14-4.

(4) IC 13-30-4.

(5) IC 13-30-5.

(6) IC 13-30-6.

(7) IC 13-30-8.

As added by P.L.1-1996, SEC.13. Amended by P.L.9-1996, SEC.12; P.L.14-2001, SEC.18.